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18 November 1955

MEMORANDUM FOR : Deputy Director (Support)
THROUGH : Acting Comptroller
SUBJECT : Report on Status of Accounts of Former Agency Personnel
for the Month Ending 31 October 1955.

1. Attached is the monthly report on Status of Accounts of Former Agency Personnel for the month ending 31 October 1955.

2. The report is presented in three parts, namely:

Schedule A indicating the activity during the month of October 1955 applicable to new cases transferred from other general ledger accounts and cases closed by write-off to expense or settlement by the former employee.

Schedule B indicating the action taken by the Finance Division towards effecting collection or settlement of outstanding amounts.

Schedule C indicating a breakdown of the unsettled cases (a) by year of resignation, (b) type of personnel involved, and (c) amount of outstanding balances.

3. It should be recognized that the outstanding balance of \$92,080.17 is a net amount composed of amounts due from and to former employees.

4. It is contemplated that in subsequent reports, Schedule C will be modified to reflect only the data captioned "Year of Resignation," "Number of Cases", and "Amount".

5. Attention is called to the marked decrease in cases occurring in 1954 and 1955. This is attributable to the fact that control procedures were substantially strengthened with respect to (a) settlement of advances consistent with established "due dates" (b) enforced settlement of delinquent accounts by payroll deductions, (c) settlement of outstanding accounts of terminating Agency personnel by offset of final pay, leave and retirement credits, (d) clearance procedures requiring individual clearance of personnel terminating from the Agency, transferring between components within the Agency and transferring between Headquarters and field stations.

6. The majority of the cases outstanding as of 31 October 1955 result from the transfer of balances appearing in individual advance accounts of employees and agents which are controlled by general ledger accounts 144.1 and 144.2 - Advances to Employees and Agents, respectively.

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7. The Finance Division is currently analysing balances in general ledger accounts 150.1 and 150.2 representing amounts due from employees and agents because of partial payments of accrued salary, and salary and allowance overpayments, and 300.1 and 300.2 representing accrued compensation due employees and agents. Amounts applicable to resigned personnel are being transferred to Account 148 - Advances and Other Receivables Due from Former Agency Personnel pending disposition or settlement of the individual cases. This will result in an increase in the number of cases and dollar amount, until such time as this analysis is completed.

8. A similar report will be submitted as of the end of each month reflecting the progress made in clearing the outstanding cases.

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Acting Chief, Finance Division

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